



COUNTY OF SAN DIEGO  
**Great Government Through the General Management System – Quality, Timeliness, Value**  
DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

COST ANALYST

Class No. 002469

COST ANALYST SUPERVISOR

Class No. 002470

■ CLASSIFICATION PURPOSE

To assist higher level management with the analysis, oversight, development, and management of: County contracts, direct and indirect overhead cost reimbursements, and user fee determinations; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

Cost Analyst is a professional accountant class series allocated to the Department of the Auditor and Controller with responsibility for performing all aspects of quantitative analysis of Internal Service Funds (ISF), and cost reimbursements from Federal and State governments and County contracts. This class series differs from the Administrative Analyst class series by its responsibility for cost accounting analysis of Countywide fiscal, budgetary and contract management programs and support provided to executive and elected officials. It is distinguished from the Accountant class series in that the latter performs general accounting duties and responsibilities.

Cost Analyst:

This is the journey level class in the series. Under direction, incumbents analyze fiscal, budgetary, contract, and organizational issues for Countywide cost methodology services. Incumbents act as analytical support and subject matter experts on cost accounting of direct and indirect overhead financial matters.

Cost Analyst Supervisor:

This is the first-line supervisor in the series. Under direction, incumbents direct the work of subordinate Cost Analysts and perform the largest and most difficult quantitative cost analysis concerning contracts, financial, budget and economic forecasting. Cost Analyst Supervisors perform assignments that are difficult, and political, financially and time sensitive.

■ FUNCTIONS

**The examples of functions listed in the class specification are representative but not necessarily exhaustive or descriptive of any one position in these classes. Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.**

Cost Analyst

Essential Functions:

1. Provides cost comparisons of publicly provided services to privately provided services.
2. Reviews, analyzes, and monitors Internal Service Funds.
3. Makes recommendations to management on services that establish criteria and procedures for preparing and presenting cost estimates (i.e., cost methodology).
4. Classifies costs as direct or indirect overhead for the public sector.
5. Performs contract management of Countywide contracts.
6. Analyzes contract services and advises management on cost effectiveness of services.
7. Conducts statistical analysis for re-engineering costs by describing and analyzing workflow, tasks, and costs.
8. Identifies cost center/profit center.
9. Analyzes Federal and State cost reimbursements.

10. Maximizes cost recovery from the Federal and State governments.
11. Utilizes computer analysis in quantifying costs.
12. Prepares and maintains a cost accounting system based on perpetual inventories, unit costs, and control costs through the monitoring of expenditures and revenue realization throughout the fiscal year.
13. Prepares reports, memos, narratives, statistical summaries, and fiscal statements for management to submit to the Chief Financial Officer/Auditor and Controller, Chief Administrative Officer, Group Finance Directors, and executive management teams.
14. Makes recommendations on proposed costs and financial/organizational impacts of costs.
15. Assists and conducts special studies relating to resource allocation issues and their overhead costs.
16. Prepares special reports by accessing shared County data files.
17. Provides advice to central management on appropriate cost methodologies and hierarchy.
18. Recommends ways to improve cost tracking methods, analysis and reporting.
19. Provides responsive, high quality service to County employees, representatives of outside agencies and members of the public by providing accurate, complete and up-to-date information, in a courteous, efficient and timely manner.

#### Cost Analyst Supervisor

##### Essential Functions:

All the functions listed above and:

1. Hires, trains, counsels and evaluates the performance of subordinates.
2. Serves as lead analyst for complex financial, fiscal, and budgetary activities which involve the most complex cost analyses.
3. Analyzes Countywide program proposals for cost and effectiveness and provides alternative perspectives towards resolution of issues.

#### ■ KNOWLEDGE, SKILLS AND ABILITIES

##### Knowledge of:

The following apply to both classes:

- Data collection, analysis, and display techniques.
- Statistical analysis including cost/benefit, direct/indirect overhead costs, and reliability analysis.
- Principles of public finance, cost accounting, fiscal policy and public administration.
- Private sector or government financial, fiscal, and budget development, management and administration.
- County budget processes policies, and procedures.
- Principles and techniques of conducting cost analysis, management audits, reviews and studies.
- Cost accounting systems and expenditure reports.
- County of San Diego government organization and operations.
- County rules, regulations, and policies including the Board of Supervisors Policy Manual, Administrative Code, Civil Service Rules, Charter and Administrative Manual.
- County customer service objectives and strategies.

##### Cost Analyst Supervisor (in addition to the above):

- Principles of supervision and training.

##### Skills and Abilities to:

The following apply to both classes:

- Estimate cost and revenue proposals.
- Design, analyze and monitor cost accounting systems.
- Perform mathematical calculations.
- Analyze and interpret statistical data.

- Identify problems, evaluate alternates, and recommend and implement solutions.
- Utilize computer application programs and/or databases to prepare ad hoc statistical written reports.
- Prepare analytical reports, statements, and memoranda for executive/public presentations.
- Prepare periodic cost and contract management reports.
- Meet deadlines and complete work thoroughly.
- Communicate effectively orally and in writing.
- Establish effective working relationships with management, employees, employee representatives and the public representing diverse cultures and backgrounds.

Cost Analyst Supervisor (in addition to the above):

- Provide effective team leadership on special projects.
- Research, recommend and/or develop solutions on the most complex, sensitive County financial and contract problems.
- Supervise and train subordinate staff.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are:

A bachelor's degree from an accredited college or university in accounting, finance, economics, business administration, public administration, or a closely related field, AND;

Cost Analyst:

1. Two (2) years of full-time experience as a Senior Auditor & Controller Accountant or higher in the County of San Diego; OR,
2. A master's degree from an accredited college or university in accounting, finance, economics, business administration, public administration or a closely related field, AND, one (1) year professional experience performing cost accounting, administrative and analytical work which included financial/fiscal/budget preparation, coordination and monitoring for private sector, governmental, or large public agency at a level equivalent to a Senior Auditor & Controller Accountant in the County of San Diego; OR,
3. Two (2) years of senior level professional experience working and performing cost accounting, administrative and analytical work which included financial/fiscal/budget preparation, coordination and monitoring for the highest executive levels of the enterprise in a large private sector, governmental, or public agency.

Cost Analyst Supervisor:

1. Two (2) years of experience as a Cost Analyst in the County of San Diego; OR,
2. A master's degree from an accredited college or university in accounting, finance, economics, business administration, public administration or a closely related field, AND, three (3) years professional experience performing cost accounting, administrative and analytical work which included financial/fiscal/budget preparation, coordination and monitoring for private sector, governmental, or large public agency at a level equivalent to a Senior Auditor & Controller Accountant in the County of San Diego; OR,
3. Four (4) years of professional experience working and performing cost accounting, administrative and analytical work which included financial/fiscal/budget/preparation, coordination and monitoring for private sector, government or public agency.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

**The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classifications. Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.**

Continuous upward and downward flexion of the neck. Frequent: sitting, repetitive use of hands to operate computers, printers and copiers. Occasional: walking, standing, bending and twisting of neck, bending and twisting of waist, squatting, simple grasping, reaching above and below shoulder level, and lifting and carrying files weighing up to 10 pounds.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own vehicle.

Certification/Registration

A Certified Public Accountant Certificate is highly desirable.

Working Conditions

Office environment; exposure to computer screens.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

**New: July 22, 1998**  
**Reviewed: Spring 2003**  
**Revised: June 15, 2004**  
**Revised: July 26, 2005**

Cost Analyst (Class No. 002469)  
Cost Analyst Supervisor (Class No. 002470)

Union Code: CEM      Variable Entry: Y  
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